

**Scenario:**
**General Operating Funds (OFA), Without Advance, Clearing Payment, Object class not 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000 10102000 31011100	48010000 10101100 31012000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 61000000 31070900	49010000 21900000 57000000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received	Receipt Regular		
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)			
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)		

**Scenario:**
**General Operating Funds (OFA), Without Advance, Clearing Payment Object Class 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000 10102000 31011100	48010000 10101100 31012000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 19909300 or 17209300	49010000 21900000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received			
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900 88020100	57000000 88010100
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost			
		17209300 (OC=320)	CWIP CLEARING ACCOUNT					
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)		

**Scenario:**
**General Operating Funds (OFA), Without Advance, Non-Clearing Payment, Object Class not 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	10102000 31011100 47000000	10101100 31012000 48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 61000000 31070900	49010000 21900000 57000000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received	Receipt Regular		
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)			
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			

**Scenario:**
**General Operating Funds (OFA), Without Advance, Non-Clearing Payment, Object Class 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	10102000 31011100 47000000	10101100 31012000 48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 19909300 or 17209300	49010000 21900000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received			
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900 88020100	57000000 88010100
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost			
		17209300 (OC=320)	CWIP CLEARING ACCOUNT					
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			

**Scenario:**
**General Operating Funds (NOFA), Without Advance, Clearing Payment, Object Class not 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000 10102000 31011100	48010000 10101100 31012000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 61000000 31070900	49010000 21900000 57000000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received	Receipt Regular		
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)			
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)		

**Scenario:**
**General Operating Funds (NOFA), Without Advance, Clearing Payment, Object Class 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000 10102000 31011100	48010000 10101100 31012000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 19909300 or 17209300	49010000 21900000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received			
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900 88020100	57000000 88010100
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost			
		17209300 (OC=320)	CWIP CLEARING ACCOUNT					
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)		

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**General Operating Funds (NOFA), Without Advance, Non-Clearing Payment, Object Class not 310 or 320**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
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Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000 10102000 31011100	48010000 10101100 31012000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 61000000 31070900	49010000 21900000 57000000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received	Receipt Regular		
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)			
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
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		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			

**Scenario:**
**General Operating Funds (NOFA), Without Advance, Non-Clearing Payment, Object Class 310 or 320**

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Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	470000000	Commitments	Commitment	46101300	470000000
Purchase Order	PO	470000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	470000000 10102000 31011100	48010000 10101100 31012000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000 19909300 or 17209300	49010000 21900000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received			
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900 88020100	57000000 88010100
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost			
		17209300 (OC=320)	CWIP CLEARING ACCOUNT					
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	570000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal		Generated by Oracle	21900000
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			